

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**June 21, 2012**  
**Grandover Conference Center**  
**Greensboro, NC**

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**MEMBERS ATTENDING:** Jose R. Rodriguez, CPA, President; Wm. Hunter Cook, CPA, Vice President (via telephone); Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA; Jordan C. Harris, Jr.; and John M. Kledis, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Jay Lesemann, CPA, NCACPA; Debbie Lambert, CPA, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

**CALL TO ORDER:** President Rodriguez called the meeting to order at 10:04 a.m.

**MINUTES:** The minutes of the May 21, 2012, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The May 2012 financial statements were accepted as submitted.

Messrs. Glover and Kledis moved to increase the designated amount in the litigation fund from \$500,000 to \$750,000 in light of the deductible of the Board's Director and Officer liability insurance policy. The additional amount will come from reducing the designated funds of the capital asset fund by \$200,000 and the general fund by \$50,000. Motion passed with seven (7) affirmative and zero (0) negative votes.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Glover and Kledis reported on the NASBA Eastern Regional Meeting held June 13-15, 2012, in Philadelphia, PA.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Glover reported on the NCACPA CPA Inauguration held June 20, 2012, in Greensboro, NC.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2011128 - Kenneth W. Chilcoat - Approve the Notice of Hearing for November 26, 2012, at 10:00 a.m.

Case No. C2012068 - Lisa Carol Jenkins - Approve the signed Consent Order (Appendix I).

Case No. C2011088 - Jawnza D. Jackson - Approve the signed Consent Order (Appendix II).

Case No. C2011220 - George C. Turner - Approve the signed Consent Order (Appendix III).

Case No. C2012049 - Gordon W. Wheeler - Approve the signed Consent Order (Appendix IV).

Case No. C2012050 - Glenn S. Gannett - Approve the signed Consent Order (Appendix V).

Case No. C2012051 - Preston S. Edmundson - Approve the signed Consent Order (Appendix VI).

Case No. C2012052 - Viola Shelton - Approve the signed Consent Order (Appendix VII).

Case No. C2012065 - Douglas W. Sokolowski - Approve the signed Consent Order (Appendix VIII).

Case No. C2011207 - Tanya Freeman - Approve the signed Consent Order (Appendix IX).

Case No. C2012061 - Jared T. Titzer - Approve the signed Consent Order (Appendix X).

The Board approved the following Orders (Appendix XI) as consented to by the following individuals:

Case No. C2012161 - Maurice W. Atkinson, II

Case No. C2012163 - Vadin Bogomolov

Case No. C2012164 - Robin N. Carver

Case No. C2012165 - Douglas J. Clark

Case No. C2012167 - Mary Lou Daly

Case No. C2012168 - Timothy K. Eller

Case No. C2012169 - Elizabeth A. Feit

Case No. C2012173 - Shawna C. Kaylor

Case No. C2012174 - M. Sadik Khan

Case No. C2012175 - Warren G. Lowder

Case No. C2012176 - Francine R. Noel

Case No. C2012177 - Margaret F. Stampley

Case No. C2012179 - William S. Thomas

Case No. C2012180 - James R. Wright

UT2012109 - Patrick Malloy - Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix XII).

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Ms. Lynch moved and the Board approved the following recommendations of the Committee:

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

Nani Jahja T6867  
William John Maniscalco T6868  
Punita Ahuja T6870  
James Joseph Hilty T6871  
Lynette Ingrid Wood T6872  
Michael Jon Ramos T6873  
Jacqueline M. Honeycutt T6874  
Eileen Foody Little T6875

Thomas McChrystal Bill T6876  
Michelle Feely Black T6877  
Yan Ling T6888  
Patricia Jones Klein T6889  
Jaclyn Kelly Katerakis T6890  
Matthew Steven Hernley T6891  
Shaji Thomas George T6892  
Martinus James Ockers T6893

**Firm Registrations** - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

W. R. Burrell, CPA, P.A.  
Cabrejas CPA, PC  
LB Janes, CPA PLLC  
Sherise M. Jones, CPA PLLC

Alex Lehmann, CPA, PLLC  
Kimberly M. Spicer, PA  
Williamson, CPA, P.A.  
Lee Xu, CPA PA

**Retired Status Applications** - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Joseph Daniel Carpenter #22567  
Lee McCorquodale Durst #8223  
Susan Patterson Emerson #10158  
Harold Creighton Foreman #10912  
Sheila Ann Frisk #26583

David Junkin Robinson #954  
Roy Angier Stone Jr. #12727  
James Franklin Tarleton #7988  
James W. Woodruff #9481

**Firm Renewal and Peer Review Matters** - The firm listed below submitted a renewal or termination notice more than 60 days but less than 120 after the deadline. Staff

recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Ty Cox & Co., CPAs PLLC  
Tyrone Yamani Cox #28242  
Eugene Nicholas Jr. #30785

The firms listed below submitted a renewal or termination notice more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Charles Brian Bennett CPA #14838  
Belinda W. Fisscher CPA #19137  
Christy L. Franklin CPA #19139  
Roger M. Jennings CPA #10362

Dedrea L. Norman CPA PLLC  
Dedrea Lesha Norman #36007  
James E. Woodruff, CPA, P.A.  
James E. Woodruff #12620

**Examinations** - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Danielle Abernathy  
Jennifer Aguirre  
Sahirah Al-Uqdah  
Jacob Allen  
Joseph Allen  
Octavia Allen  
Hannah Armsby  
Ahaz Armstrong  
Erica Asarisi  
Stephen Balmer  
Michelle Beasley  
Daniel Beck  
Samuel Begley  
Tawana Berrier  
Tyler Betts  
Janine Bineward  
Michael Black  
Owen Blanton  
Amy Bleeker  
David Blitvich  
Albert Boulus  
William Bourbonnais  
Randy Bowers  
Sally Brame

Michael Branscome  
Jason Brett  
Jessica Brintle  
Justin Buckner  
Michael Burton  
Kimberly Byrd  
Michael Carnicelli  
Jamison Carpenter  
Paul Carson  
Kevin Chang  
Stacey Chicelli  
Bryan Ching  
Angelos Christoforou  
Derwood Clark  
Ouray Clark  
Francesca Clyburn  
Zannoth Coffee  
Joshua Cogdell  
Jerome Conley  
Braelinn Connor  
Aaron Cooper  
Jeffrey Cornelison  
Brittany Cornelius  
Michael Cortes

Michael Coward  
Caroline Cox  
Madison Crum  
Brian Crumpton  
Brian Cunningham  
Adam Dailey  
Jonathan Dean  
Raymond Dempsey  
Bradley DeWeese  
Miloni Dhulia  
Ghassan Dib  
Cassandra Dixon  
Simona Dobson  
Matthew Dodson  
Leslie Donathan  
Frank Driscoll  
Jason Dubrasky  
Dustin Duke  
Daniel Dumas  
Wesley Edwards  
Karl Ekberg  
Tiffany Eldreth  
James Engel  
Jonathan Erwin  
Lauren Factor  
Jacob Figg  
Laura Fisher  
Scott Foreman  
James Fortenberry  
Carissa Frampton  
Alexander Frelier  
Jeffery Frick  
Amber Gaffney  
Carleton Gallagher  
Vincent Gambella  
Michael Gardner  
Crystal Gay  
Michael Gerica  
Morgan Gibson  
Erica Glasgow  
Daniel Glasser  
Walid Gnouma  
James Goodman

Brooke Goodwin  
Cynthia Goodwin  
Walter Gray  
Kevin Greats  
Dreania Gregory  
William Haithcock  
Christopher Hall  
Travis Hammer  
Elizabeth Harris  
William Harrison  
John Hartman  
Mary Hatcher  
Brad Headley  
Margaret Helton  
Shelly Henderson  
Christopher Hodge  
Steven Hogan  
Aaron Holcomb  
Ashley Holder  
Tameka Holmes  
Lillian Houston  
Han Wen Hsu  
Xianlian Huang  
Claire Hudson  
Brianne Hughes  
Kyle Hunter  
Katherine Hyde  
David Isgett  
Jilda Jehu-Appiah  
Robin Jenkins  
Lori Johnson  
Samuel Johnson  
Tamara Johnson  
Richard Jones  
Gregory Journigan  
Ashleigh Joyner  
Jaskamal Kaur  
Tamara Kenney  
Jason King  
Jennifer Kirts  
Jill Kravitz  
Harrison Krieger  
Marie LaMonica

Christopher Lapp  
Seth Larson  
Pamela Lauchengco  
Esther Lee  
Julia Leik  
Marie LeSaint  
Matthew Levine  
Fred Lewis, III  
Ying Li  
Nicholas Lincoln  
Brenna Liquori  
Alison Love  
Ian Luhrs  
Kelly MacDonald  
Seona Mafe  
Judy Mak  
Timothy Manton  
Molly Massaro  
Jacey Massengill  
Emma May  
Griffin Mazur  
Kellan McCauley  
Matthew McClain  
William McDonald  
Charissee McKay  
Matthew McLean  
Chad McManus  
Mansi Mehta  
Amanda Melton  
Katherine Merrick  
Alexander Mette  
Patrick Milburn  
Tiffany Miles  
Matthew Miller  
Meredith Miller  
Rhett Miller  
Sara Miller  
Travis Miller  
Kyle Milligan  
Scott Millikan  
Praxi Mittal  
Priyanka Modi  
Brooke Molineux

Megan Morrissey  
Elizabeth Moy  
Amy Muzychka  
Mildrid Ngamelue  
James Nicholson  
Tommy Nixon  
Mercy Njenga  
Phillipp O'Neil  
Michelle Orndorff  
Joslin Owens  
Tina Papakonstantionu  
Meagan Parrott  
Ian Parry  
Ankit Patel  
Komal Patel  
Ryan Perkins  
Chelsea Peterson  
Lisa Phillips  
Adam Pierson  
Maribel Pinol  
Bradley Price  
Katelan Price  
Tracey Pridgen  
Jason Priest  
Valerie Pulphus  
Kristie Race  
Meredith Rawls  
Teresa Redman  
Naomi Richardson  
Thomas Rizzo  
Bryant Robertson  
Stephanie Rogers  
Lidiya Ropalo  
Debra Roque  
John Ross  
Jon Rygelski  
Ryan Scanlan  
Michael Sebeniecher  
Ying Shen  
Chad Sherin  
Walter Shoczolek  
Daniel Shulman  
Gregory Sickles

Shawn Siegfried  
Montana Singer  
Stephen Skidmore  
Amanda Skonezney  
Erica Sloan  
Brittany Smith  
Caitlin Smith  
Lindsay Smith  
Anthony Sparacino  
Tara Spivey  
Andrew Stanley  
Travis Starbuck  
Melissa Stephenson  
David Stone  
Travis Strickland  
Patrick Stultz  
Julianne Summers  
Yanming Sun  
Christopher Swett  
Amy Szalaj  
Jairo Tabora  
Dayvon Taliaferro  
Nathan Tate  
Willie Tate  
Lindsay Thacker Barker

Chrissey Thomas  
Mark Thompson  
Patrice Thompson  
James Tindall  
Tara Tripp  
Taresa Turner  
Brittany Turpin  
Anna Tuttle  
Adam Valdez  
Nicki Vaughn  
Andrew Wagner  
Akilah Waldron  
David Walker  
Morgan Wallace  
Shao Dong Wang  
Crystal Watson-Abbott  
Mark Welch  
Matthew Weston  
Kristen Wilkinson  
Chantel Wilson  
Jacob Woodfin  
Jeremiah Wyler  
Andrew Wynot  
Jeffrey Yahn  
Chaoqun Zhou


**Miscellaneous** - The Committee reviewed an Independent Assessment Report for the course, "2012 Local Government Conference."

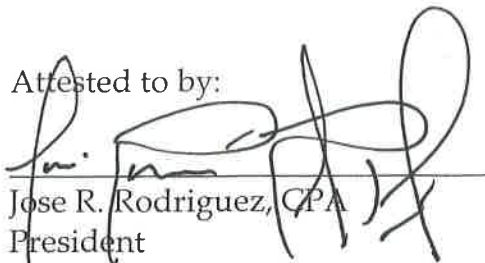
**CLOSED SESSION:** Messrs. Kledis and Baldwin moved to enter Closed Session to discuss a personnel matter with the Executive Director, Deputy Director, and Legal Counsel. Motion passed.

**PUBLIC SESSION:** The Board re-entered Public Session to continue with the agenda.

**ADJOURNMENT:** Messrs. Baldwin and Kledis moved to adjourn the meeting at 11:13 a.m. Motion passed.

Respectfully submitted:

  
Robert N. Brooks  
Executive Director

Attested to by:  
  
Jose R. Rodriguez, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012068

IN THE MATTER OF:  
Lisa Carol Jenkins, #20049  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Lisa Carol Jenkins (hereinafter "Respondent") is the holder of North Carolina certificate number 20049 as a Certified Public Accountant.
2. While Respondent was employed by a non-CPA firm, Respondent signed, as a CPA, and issued, on behalf of the non-CPA firm, at least one (1) compiled financial statement for a client (hereinafter "Compilation").
3. In the Compilation report, Respondent stated that the report was compiled "in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants."
4. The Compilation constitutes an "attest or assurance" service as that term is defined in 21 NCAC 08A .0301(b)(5).
5. Per 21 NCAC 08N .0302(a), a CPA may offer or render attest or assurance services in the public practice of accountancy only through a registered CPA firm.
6. By performing the Compilation through a non-CPA firm, Respondent used the CPA title in a form of business not permitted by the accountancy laws or rules.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.





BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(9) and .0302(a).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.

CONSENTED TO THIS THE 12<sup>th</sup> DAY OF May, 2012.

Lisa C Jenkins  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2011088

IN THE MATTER OF:  
Jawnza D. Jackson #32037  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate the following:

1. Respondent is the holder of North Carolina certificate number 32037 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion adequate to document two (2) ethics hours.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N. C. Gen. Stat. § 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

Consent Order - 3  
Jawnza D. Jackson

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 29 DAY OF May, 2012.

Jawnza D. Jackson  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

President

[Signature]

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2011220

IN THE MATTER OF:  
George C. Turner, #26783  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26783 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal ("Renewal") that as a non-resident of North Carolina, he was complying with the continuing professional education ("CPE") requirements in the state (Georgia) where he was then living or working and was licensed.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent did not provide the certificate or certificates of completion needed to document the completion of a required Board-approved ethics CPE. Respondent had reported taking a Board-approved ethics CPE during the relevant time period on his Renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. ~~Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.~~

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within thirty (30) days of the Board's approval of this Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.

Consent Order - 3  
George C. Turner

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 30th DAY OF May, 2012.



Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

  
Vice-President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012049

IN THE MATTER OF:  
Gordon W. Wheeler, #34461  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 34461 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2010 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document completion of eight (8) hours of non-self-study CPE and one (1) hour of the required two hours of ethics CPE that Respondent claimed he earned between January 1, 2010, and June 30, 2011, as was reported on his Renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.





BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 08N .0202(a), .0202(b)(3), and .0202(b)(4)
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93 12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including and (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

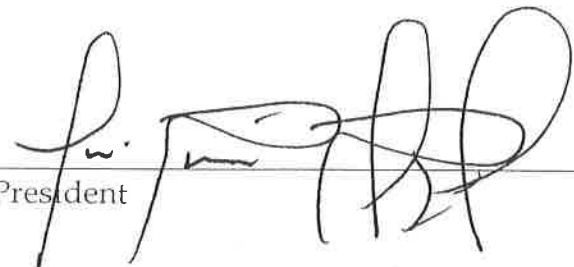
CONSENTED TO THIS THE 22 DAY OF May, 2012.

  
\_\_\_\_\_  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
\_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012050

IN THE MATTER OF:  
Glenn S. Gannett, #22529  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 22529 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2010 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document completion of eight (8) hours of non-self-study that Respondent claimed he earned between January 1, 2010, and June 30, 2011, as was reported on his Renewal. Respondent acknowledged that he had failed to take the required non-self-study CPE to meet the 2010 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93 12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including and (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 22 DAY OF May, 2012.



Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF ME, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012051

IN THE MATTER OF:  
Preston S. Edmondson, #18693  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 18693 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2010 requirements.
5. Respondent was unable to provide the Board with any CPE certificates of completion documenting the 2010 CPE hours he claimed on his Renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC), 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including and (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

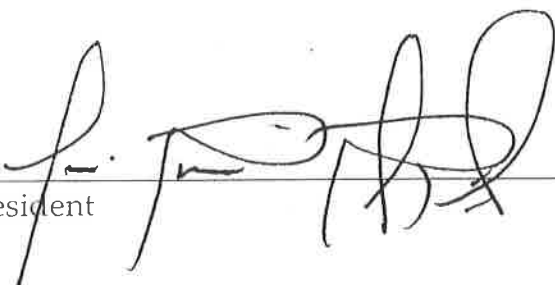
CONSENTED TO THIS THE 4 DAY OF June, 2012.

  
Respondent

APPROVED BY THE BOARD THIS THE 2 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President





NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012052

IN THE MATTER OF:  
Viola Shelton, #21088  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 21088 as a Certified Public Accountant.
2. Respondent informed the Board on her 2011-2012 individual certificate Renewal ("Renewal") that she had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2010 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document completion of two (2) hours of an annual ethics CPE course that Respondent claimed she earned between January 1, 2010, and June 30, 2011, as was reported on her Renewal. Respondent acknowledged that she had not taken a course which would satisfy the 2010 annual ethics CPE requirement.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93 12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including and (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



Consent Order - 3  
Viola Shelton

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 18<sup>th</sup> DAY OF May, 2012.

Viola Shelton  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012065

IN THE MATTER OF:

Douglas W. Sokolowski, #24448  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 24448 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2010 requirements.
5. Respondent was unable to provide the Board with any CPE certificates of completion documenting the 2010 CPE hours he claimed on his Renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina



Consent Order - 2  
Douglas W. Sokolowski

Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC. 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including and (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



Consent Order - 3  
Douglas W. Sokolowski

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 30<sup>th</sup> DAY OF May, 2012.

Douglas W. Sokolowski  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

President

[Signature]



NORTH CAROLINA  
WAKE COUNTY

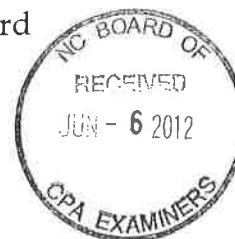
BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2011207

IN THE MATTER OF:  
Tanya Freeman, #26112  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26112 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 and 2011-2012 individual certificate renewals ("Renewals") that she had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self study CPE to meet the 2009 and 2010 CPE requirements, respectively.
3. Based on Respondent's representation, the Board accepted her Renewals.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 and 2010 CPE requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document completion of one and one-half (1.5) hours of CPE that Respondent claimed she earned between January 1, 2009, and June 30, 2010, as was reported on her 2010-2011 Renewal. Respondent also failed to provide the certificate or certificates of completion needed to document completion of fifteen (15) hours of CPE that Respondent claimed she earned between January 1, 2010 and December 31, 2010, as was reported on her 2011-2012 Renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board



*ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of her certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Fifty-six and one-half (56.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy





law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 5<sup>th</sup> DAY OF June, 2012.

Tanya Freeman  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2012061

IN THE MATTER OF:  
Jared M. Titzer, #32952  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 32952 as a Certified Public Accountant.
2. Respondent informed the Board on his 2011-2012 individual certificate Renewal ("Renewal") that he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2010 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2010 requirements.
5. Respondent was only able to provide the Board with CPE certificates of completion documenting twelve and a half (12.5) hours of CPE for 2010.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina



Consent Order - 2  
Jared M. Titzer

Administrative Code including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew his certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board approves this Consent Order and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Sixty-seven and a half (67.5) hours of CPE in the twelve (12) months preceding the application including and (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.



Consent Order - 3  
Jared M. Titzer

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

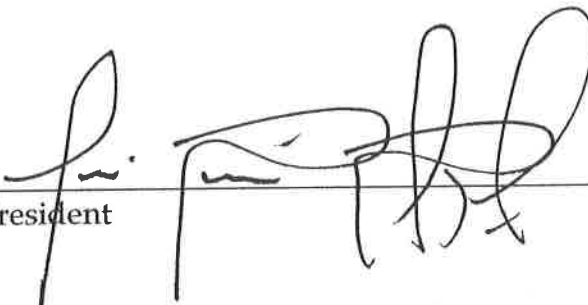
CONSENTED TO THIS THE 1<sup>st</sup> DAY OF June, 2012.

  
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF JUNE, 2012.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012161

IN THE MATTER OF:

Maurice W. Atkinson, II, #35682  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Maurice W. Atkinson, II (hereinafter "Mr. Atkinson") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Atkinson failed to timely file the annual firm registration for Maurice W. Atkinson, II, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Atkinson subsequently renewed his firm registration, which was received by the Board on March 26, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Atkinson's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Atkinson has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Atkinson's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012163

IN THE MATTER OF:  
Vadim I. Bogomolov, #29688  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Vadim I. Bogomolov (hereinafter "Mr. Bogomolov") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Bogomolov failed to timely renew or cancel the annual firm registration for VADIM BOGOMOLOV in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On February 18, 2012, Mr. Bogomolov informed the Board that he does not desire to renew the firm registration for VADIM BOGOMOLOV for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Bogomolov's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Bogomolov has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Bogomolov's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012164

IN THE MATTER OF:

Robin N. Carver, #32367  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Robin N. Carver (hereinafter "Ms. Carver") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Carver failed to timely renew or cancel the annual firm registration for Robin N. Carver, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On February 16, 2012, Ms. Carver informed the Board that she does not desire to renew the firm registration for Robin N. Carver, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Carver's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Carver has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Carver's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012165

IN THE MATTER OF:

Douglas J. Clark, #13410  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Douglas J. Clark (hereinafter "Mr. Clark") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Clark failed to timely file the annual firm registration for Douglas J. Clark, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Clark subsequently renewed his firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Clark's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Clark has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Clark's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012167

IN THE MATTER OF:  
Mary Lou Daly, #19669  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Mary Lou Daly (hereinafter "Ms. Daly") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Daly failed to timely renew or cancel the annual firm registration for Mary Lou Daly, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On March 3, 2012, Ms. Daly informed the Board that she does not desire to renew the firm registration for Mary Lou Daly, CPA, for the coming year.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Daly's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Daly has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Daly's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012168

IN THE MATTER OF:  
Timothy K. Eller, #23167  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Timothy K. Eller (hereinafter "Mr. Eller") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Eller failed to timely file the annual firm registration for Timothy K. Eller, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Eller subsequently renewed his firm registration, which was received by the Board on February 22, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Eller's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Eller has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Eller's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012169

IN THE MATTER OF:  
Elizabeth A. Feit, #29276  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Elizabeth A. Feit (hereinafter "Ms. Feit") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Feit failed to timely renew or cancel the annual firm registration for Elizabeth A. Feit, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On March 13, 2012, Ms. Feit informed the Board that she had filed Articles of Dissolution for Elizabeth A. Feit, CPA, PLLC, with the North Carolina Secretary of State's office.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Feit's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Feit has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Feit's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012173

IN THE MATTER OF:

Shawna Corinne Kaylor, #34522  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Shawna Corinne Kaylor (hereinafter "Ms. Kaylor") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Kaylor failed to timely file the annual firm registration for Shawna C. Kaylor, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. Kaylor subsequently renewed her firm registration, which was received by the Board on February 22, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Kaylor's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Kaylor has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Kaylor's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012174

IN THE MATTER OF:  
M. Sadik Khan, #15297  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. M. Sadik Khan (hereinafter "Mr. Khan") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Khan failed to timely file the annual firm registration for M. S. Khan, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Khan subsequently renewed his firm registration, which was received by the Board on February 20, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Khan's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Khan has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Khan's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012175

IN THE MATTER OF:  
Warren G. Lowder, #10065  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Warren G. Lowder (hereinafter "Mr. Lowder") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Lowder failed to timely renew or cancel the annual firm registration for Warren G. Lowder, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On March 1, 2012, Mr. Lowder informed the Board that Articles of Dissolution for Warren Lowder, CPA, PLLC, were filed with the North Carolina Secretary of State's office.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Lowder's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Lowder has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Lowder's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012176

IN THE MATTER OF:

Francine R. Noel, #26269  
Respondent

ORDER

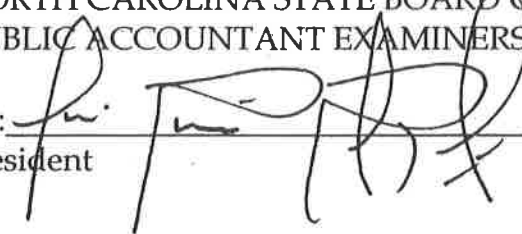
THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Francine R. Noel (hereinafter "Ms. Noel") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Noel failed to timely renew or cancel the annual firm registration for Francine R. Noel, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On March 2, 2012, Ms. Noel informed the Board that she had filed Articles of Dissolution for Francine R. Noel, CPA, PLLC, with the North Carolina Secretary of State's office.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Noel's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Noel has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Noel's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY:   
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012177

IN THE MATTER OF:  
Margaret F. Stampley, #27423  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Margaret F. Stampley (hereinafter "Ms. Stampley") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Stampley failed to timely file the annual firm registration for Margeret F. Stampley, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. Stampley subsequently renewed her firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Stampley's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Stampley has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Stampley's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012179

IN THE MATTER OF:

William Stewart Thomas, #21544  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. William Stewart Thomas (hereinafter "Mr. Thomas") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Thomas failed to timely file the annual firm registration for W. Stewart Thomas, CPA, P.L.L.C., in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Thomas subsequently renewed his firm registration, which was received by the Board on March 1, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Thomas' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Thomas has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Thomas' payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2012180

IN THE MATTER OF:  
James R. Wright, #17099  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James R. Wright (hereinafter "Mr. Wright") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Wright failed to timely file the annual firm registration for James R. Wright, CPA, in accordance with provisions as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Wright subsequently renewed his firm registration, which was received by the Board on March 8, 2012, less than sixty (60) days from the annual firm registration date.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Wright's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Wright has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Wright's payment as full resolution of the aforementioned rules violation.

This the 21 day of JUNE, 2012.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_  
President



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Patrick Malloy  
Respondent, UT2012109

NOTICE OF APPARENT VIOLATION  
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N.C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act through actions for injunctive relief regarding "a single violation" of this Chapter;

WHEREAS, pursuant to N.C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter";

WHEREAS, pursuant to N.C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under GS 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant";

WHEREAS, Respondent Patrick Malloy (hereinafter "Respondent Malloy") is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state; and

WHEREAS, Respondent Malloy, while living and working in North Carolina, has held himself out as a certified public accountant as evinced on the Pfeiffer University website, which identifies him as a "CPA."



THEREFORE, Respondent Malloy is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that he immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until Respondent Malloy has been licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: [Signature] DATE: 5-16-12  
Frank X. Trainor, III  
Board Staff Attorney

In lieu of civil proceedings authorized by N.C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to  
BY: [Signature] DATE: 5/22/12  
Patrick Malloy

North Carolina State  
Stanly County

Sworn to (or affirmed) and subscribed before me this day by Ata Patrick Malloy

KLO [I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a \_\_\_\_\_] [A credible witness has sworn to the identity of the principals \_\_\_\_\_.]

Notary  
Seal

[Signature]  
Notary Public Signature

Kathy C. Odell  
Notary Public Printed Name

May 22/2012  
Date

3/22/13  
My Commission Expires

